

**UNIFIED SCHOOL DISTRICT NO. 206
WHITEWATER, KANSAS**

**FINANCIAL STATEMENT
JUNE 30, 2018**

BFR

BUSBY FORD & REIMER, LLC

CERTIFIED PUBLIC ACCOUNTANTS

UNIFIED SCHOOL DISTRICT NO. 206
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BUSBY FORD & REIMER, LLC

CERTIFIED PUBLIC ACCOUNTANTS

INDEPENDENT AUDITORS' REPORT

**Board of Education
Unified School District No. 206
Whitewater, Kansas**

We have audited the accompanying fund summary statement of regulatory basis receipts, expenditures and unencumbered cash balances of **Unified School District No. 206, Whitewater, Kansas**, as of and for the year ended **June 30, 2018**, and the related notes to the financial statement.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of this financial statement in accordance with the *Kansas Municipal Audit and Accounting Guide* as described in Note 1 to meet the financial reporting requirements of the State of Kansas. Management is also responsible for the design, implementation and maintenance of internal control relevant to the preparation and fair presentation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with auditing standards generally accepted in the United States of America and the *Kansas Municipal Audit and Accounting Guide*. Those standards require we plan and perform the audit to obtain reasonable assurance about whether the financial statement is free of material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on auditors' judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.

Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

**Board of Education
Unified School District No. 206**

Basis for Adverse Opinion on Accounting Principles Generally Accepted in the United States of America

As described in Note 1 of the financial statement, the financial statement is prepared by **Unified School District No. 206, Whitewater, Kansas**, to meet the requirements of the State of Kansas on the basis of the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide*, which is a basis of accounting other than accounting principles generally accepted in the United States of America.

The effects on the financial statement of the variances between the regulatory basis of accounting described in Note 1 and accounting principles generally accepted in the United States of America, although not reasonably determinable, are presumed to be material.

Adverse Opinion on Accounting Principles Generally Accepted in the United States of America

In our opinion, because of the significance of the matter discussed in the "Basis for Adverse Opinion on U.S. Generally Accepted Accounting Principles" paragraph, the financial statement referred to above does not present fairly, in conformity with accounting principles generally accepted in the United States of America, the financial position of **Unified School District No. 206, Whitewater, Kansas**, as of **June 30, 2018**, or changes in financial position and cash flows thereof for the year then ended.

Opinion on Regulatory Basis of Accounting

In our opinion, the financial statement referred to above presents fairly, in all material respects, the aggregate cash and unencumbered cash balance of **Unified School District No. 206, Whitewater, Kansas**, as of **June 30, 2018**, and the aggregate receipts and expenditures for the year then ended in accordance with the financial reporting provisions of the *Kansas Municipal Audit and Accounting Guide* described in Note 1.

Report on Supplementary Information

Our audit was conducted for the purpose of forming an opinion on the fund summary statement of regulatory basis receipts, expenditures, and unencumbered cash balances (basic financial statement) as a whole. The summary of regulatory basis expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual and budget, individual fund schedules of regulatory basis receipts and expenditures-actual, agency funds schedules of regulatory basis cash receipts and disbursements and district activity funds schedules of regulatory basis cash receipts, expenditures and unencumbered cash (Regulatory-Required Supplementary Information as listed in the table of contents) and schedule of expenditures of federal awards (Federal Award Information as listed in the table of contents) are presented for analysis and are not a required part of the basic financial statement, however are required to be presented under the provisions of the *Kansas Municipal Audit and Accounting Guide*. Such information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statement.

**Board of Education
Unified School District No. 206**

The information has been subjected to the auditing procedures applied in the audit of the basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statement or to the basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the information is fairly stated in all material respects in relation to the financial statement as a whole, on the basis of accounting described in Note 1.

The 2017 Actual column presented in the individual fund schedules of regulatory basis receipts and expenditures-actual and budget and individual fund schedules of regulatory basis receipts and expenditures-actual (as listed in the table of contents) is also presented for comparative analysis and is not a required part of the 2017 basic financial statement upon which we rendered an unmodified opinion dated December 6, 2017. The 2017 basic financial statement and our accompanying report are not presented herein but are available in electronic form from the web site of the Kansas Department of Administration at the following link <http://da.ks.gov/ar/muniserv/>. Such 2017 comparative information is the responsibility of management and was derived from and relates directly to the underlying accounting and other records used to prepare the 2017 basic financial statement. The 2017 comparative information was subjected to the auditing procedures applied in the audit of the 2017 basic financial statement and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the 2017 basic financial statement or to the 2017 basic financial statement itself, and other additional procedures in accordance with auditing standards generally accepted in the United States of America. In our opinion, the 2017 comparative information is fairly stated in all material respects in relation to the 2017 basic financial statement as a whole, on the basis of accounting described in Note 1.

Busby Ford & Reimer, LLC

Busby Ford & Reimer, LLC
October 23, 2018

**UNIFIED SCHOOL DISTRICT NO. 206
SUMMARY OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2018**

Fund	Beginning Unencumbered Cash Balance	Prior Year Canceled Encumbrances	Cash Receipts	Expenditures	Ending Unencumbered Cash Balance	Add Encumbrances and Accounts Payable	Ending Cash Balance
General Fund	\$ 0	\$ 0	\$ 4,212,225	\$ 4,212,225	\$ 0	\$ 0	\$ 0
Special Purpose Funds							
Supplemental General	104,144	0	1,440,587	1,440,587	104,144	0	104,144
At Risk (4 Year Old)	495	0	46,032	45,495	1,032	0	1,032
At Risk (K-12)	71,042	0	315,767	298,863	87,946	0	87,946
Bilingual Education	0	0	30,000	30,000	0	0	0
Capital Outlay	1,492,694	0	861,540	526,323	1,827,911	19,170	1,847,081
Driver Training	23,048	0	1,664	7,369	17,343	0	17,343
Food Service	93,128	0	286,050	284,384	94,794	0	94,794
Professional Development	32,947	0	2,333	13,900	21,380	0	21,380
Special Education	397,053	0	773,114	785,497	384,670	0	384,670
Career and Postsecondary Education	60,720	0	60,362	60,582	60,500	0	60,500
KPERs Contribution	0	0	405,062	405,062	0	0	0
Federal Funds	0	0	136,249	136,249	0	0	0
Gifts and Grants	9,711	0	17,729	14,957	12,483	0	12,483
Contingency Reserve	318,000	0	129,967	129,967	318,000	0	318,000
Textbook & Student Material							
Revolving	114,003	0	29,952	49,969	93,986	0	93,986
District Activity Funds	14,088	0	32,986	39,638	7,436	0	7,436
Debt Service							
Bond & Interest	476,480	0	405,644	431,005	451,119	0	451,119
	<u>\$ 3,207,553</u>	<u>\$ 0</u>	<u>\$ 9,187,263</u>	<u>\$ 8,912,072</u>	<u>\$ 3,482,744</u>	<u>\$ 19,170</u>	<u>\$ 3,501,914</u>

Composition of Cash:

Checking and Money Market Accounts	\$ 3,475,760
Certificates of Deposit	106,090
	<u>3,581,850</u>
Agency Funds	(79,936)
	<u>\$ 3,501,914</u>

The notes to the financial statement are an integral part of this statement.

UNIFIED SCHOOL DISTRICT NO. 206
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2018

Note 1 - Summary of Significant Accounting Policies:

Financial Reporting Entity

Unified School District No. 206 is a municipal corporation established under State of Kansas statutes designed to meet educational requirements at the primary and secondary levels in and around Remington and Whitewater, Kansas. The District is governed by an elected seven-member Board of Education. The District's financial statement includes all funds over which the Board of Education exercises financial responsibility. Financial responsibility includes appointment of governing body members, designation of management, the ability to significantly influence operations and accountability for fiscal matters.

KMAAG Regulatory Basis of Presentation Fund Definitions:

General Fund-The primary operating fund. Used to account for all unrestricted resources except those required to be accounted for in another fund.

Special Purpose Funds-To account for the proceeds of specific receipts (other than major capital projects) that are restricted by law or administrative action to expenditure for specific purposes.

Debt Service Fund-To account for the accumulation of resources for and the payment of, interest and principal on general long-term debt.

Agency Funds-To account for resources held in a trustee or agency capacity for others which therefore cannot be used to support the government's own programs.

Regulatory Basis of Accounting and Departure from Accounting Principles Generally accepted in the United States of America

The KMAAG regulatory basis of accounting involves the recognition of cash, cash equivalents, marketable investments, and certain accounts payable and encumbrance obligations to arrive at a net unencumbered cash and investments balance on a regulatory basis for each fund, and the reporting of changes in unencumbered cash and investments of a fund resulting from the difference in regulatory basis receipts and regulatory basis expenditures for the fiscal year. All recognized assets and liabilities are measured and reported at cost, unless they have been permanently impaired and have no future cash value or represent no future obligation against cash. The KMAAG regulatory basis does not recognize capital assets, long-term debt, accrued receivables and payables, or any other assets, liabilities or deferred inflows or outflows, other than those mentioned above.

The District has approved a resolution that is in compliance with K.S.A. 75-1120a(c), waiving the requirement for application of accounting principles generally accepted in the United States of America and allowing the municipality to use the regulatory basis of accounting.

UNIFIED SCHOOL DISTRICT NO. 206
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2018

Budget and Tax Cycle

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special purpose funds (unless specifically exempted by statute), and debt service funds. The statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

1. Preparation of the budget for the succeeding calendar year on or before August 1st.
2. Publication in local newspaper of the proposed budget and notice of public hearing on the budget on or before August 5th.
3. Public hearing on or before August 15th, but at least ten days after publication of notice of hearing.
4. Adoption of the final budget on or before August 25th.

The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held, and the governing body may amend the budget at that time. There were no amendments for the year ended June 30, 2018.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison schedules are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the modified accrual basis of accounting, modified further by the encumbrance method of accounting. Revenues are recognized when cash is received. Expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments by the District for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. All unencumbered appropriations (legal budget expenditure authority) lapse at year-end.

A legal operating budget is not required for capital projects funds, trust funds, and the following special purpose funds:

Federal Funds	Gifts and Grants Fund
Contingency Reserve Fund	Textbook & Student Material Revolving Fund
District Activity Funds	

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the governing body.

Note 2 - In Substance Receipt in Transit:

The District received \$250,770 subsequent to June 30, 2018, and as required by K.S.A. 72-6417 and 72-6434 the receipt was recorded as an in-substance receipt in transit and included as a receipt for the year ended June 30, 2018.

UNIFIED SCHOOL DISTRICT NO. 206
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2018

Note 3 - Defined Benefit Pension Plan:

Plan Description

The District participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing, multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, et seq. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available financial report that includes financial statements and required supplementary information. KPERS' financial statements are included in its Comprehensive Annual Financial Report which can be found on the KPERS website at www.kpers.org or by writing to KPERS (611 South Kansas, Suite 100, Topeka, KS 66603) or by calling 1-888-275-5737.

Contributions

K.S.A. 74-4919 and K.S.A. 74-49,210 establish the KPERS member-employee contribution rates. KPERS has multiple benefit structures and contribution rates depending on whether the employee is a KPERS 1, KPERS 2 or KPERS 3 member. KPERS 1 members are active and contributing members hired before July 1, 2009. KPERS 2 members were first employed in a covered position on or after July 1, 2009 and KPERS 3 members were first employed in a covered position on or after January 1, 2015. Effective January 1, 2015, Kansas law established the KPERS member-employee contribution rate of 6% of covered salary for KPERS 1, KPERS 2 and KPERS 3 members. Member contributions are withheld by their employer and paid to KPERS according to the provisions of Section 414(h) of the Internal Revenue Code.

State law provides that the employer contribution rates for KPERS 1, KPERS 2 and KPERS 3 be determined based on the results of each annual actuarial valuation. Kansas law sets a limitation on annual increases in the employer contribution rates. The actuarially determined employer contribution rate (not including the 1% contribution rate with a 0% moratorium for the period of July 1, 2017 through September 30, 2017 for the Death and Disability Program) was 10.81% for the fiscal year ended June 30, 2017. The actuarially determined employer contribution rate was 12.01% for the fiscal year ended June 30, 2018. Per 2016 House Substitute for Senate Bill 161, Section 98(a)(1), state general fund and expanded lottery act revenue funds for employer contributions to KPERS were deferred. The amount deferred for school contributions was \$92,917,091 for the fiscal year ended June 30, 2016 and the anticipated repayments per SB249 were nullified per HB2052 during fiscal year 2017.

The State of Kansas contribution to KPERS for all school municipalities for the year ending June 30, 2017, received as of June 30th was \$304,596,361. Per 2017 Senate Substitute for House Bill 2052, Section 37(a), state general fund employer contributions to KPERS were decreased by \$64,130,234 for the fiscal year ended June 30, 2017. Section 43(17) of the bill also stipulates that repayments of the reduced contributions are to be amortized over twenty years at a level dollar amount commencing in fiscal year 2018. The level dollar amount was computed to be \$6.4 million dollars per year.

The State of Kansas is required to contribute the statutory required employer's share except for retired District employees. The District is responsible for the employer's portion of the cost for retired District employees. The District received and remitted amounts equal to the statutory contribution rate, which totaled \$405,062 for the year ended June 30, 2018.

UNIFIED SCHOOL DISTRICT NO. 206
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2018

Net Pension Liability

At June 30, 2018, the District's proportionate share of the collective net pension liability reported by KPERS was \$4,695,148. The net pension liability was measured as of June 30, 2017, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of December 31, 2016, which was rolled forward to June 30, 2017. The District's proportion of the net pension liability was based on the ratio of the District's contributions to KPERS, relative to the total employer and non-employer contributions of the State/School subgroup within KPERS for the fiscal year ended June 30, 2017. Since the KMAAG regulatory basis of accounting does not recognize long-term debt, this liability is not reported in this financial statement.

The complete actuarial valuation report including all actuarial assumptions and methods, and the report on the allocation of the KPERS collective net pension liability to all participating employers are publicly available on the website at www.kpers.org or can be obtained as described above.

Note 4 - Compensated Absences:

The District's compensated absence policy permits classified employees the following vacation benefits. Vacation is paid to regular full-time twelve-month employees as follows: After the first year of employment: one week; second through nineteenth year of employment: two weeks; over twenty years of employment: three weeks. Compensated vacation absences are recorded as expenditures when they are paid. Employees are not permitted to carry unused vacation time forward to the next year.

Classified staff accrue sick leave each year according to the provisions in the classified handbook based upon their employee classification. Twelve-month staff are granted 12 days sick leave at the beginning of each fiscal year, 10 days for 9 and 10-month staff, and 5 days for bus drivers and part-time employees. Sick leave may be accumulated to 70 days for twelve-month staff, 60 days for 9- and 10-months staff, 30 days for bus drivers and 25 days for part-time employees. All accumulated sick days are canceled when an employee leaves the District. However, twelve-month employees shall be reimbursed annually at the rate of \$25 per day for unused sick leave over the maximum of 70 days and at retirement all classified employees are eligible to be reimbursed for fifty percent of their accumulated sick leave days at a rate of \$10.00 per day.

Educators of the District are granted ten days of sick leave at the beginning of each school year. Accumulation will accrue to eighty days with reimbursement of accrued days over eighty being paid annually. This will be at the rate $\frac{1}{2}$ of the substitute pay and paid on the June pay period. If a retiring educator is under contract with the District at the time of retirement, is eligible to retire under KPERS regulations and USD 206 policies, has submitted in writing to the Superintendent before April 15th of the school year prior to retirement the notice of intent to retire at end of school year and application for payment of unused sick leave, those educators are eligible to receive payment at $\frac{1}{2}$ of the daily substitute pay rate for their remaining days of unused sick leave. Those payments are made on the June payroll.

Note 5 - Reimbursed Expenses:

The District records reimbursable expenditures in the fund that makes the disbursement and records reimbursements as revenue to the fund. For purposes of budgetary comparisons, the expenditures are properly offset by the reimbursements.

UNIFIED SCHOOL DISTRICT NO. 206
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2018

Note 6 - Subsequent Events:

The District has evaluated subsequent events through October 23, 2018, the date which the financial statement was available to be issued.

Note 7 - Deposits:

K.S.A. 9-1401 establishes the depositories which may be used by the District. The statute requires banks eligible to hold the District's funds have a main or branch bank in the county in which the District is located or in an adjoining county if such institution has been designated as an official depository, and the banks provide an acceptable rate of return on funds. In addition, K.S.A. 9-1402 requires the banks to pledge securities for deposits in excess of FDIC coverage. The District has no other policies that would further limit interest rate risk.

K.S.A. 12-1675 limits the District's investment of idle funds to time deposits, open accounts and certificates of deposit with allowable financial institutions; U.S. government securities; temporary notes; no-fund warrants; repurchase agreements; and the Kansas Municipal Investment Pool. The District has no investment policy that would further limit its investment choices.

Concentration of credit risk. State statutes place no limit on the amount the District may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

Custodial credit risk – deposits. Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may be returned to it. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or by collateral held under a joint custody receipt issued by a bank within the State of Kansas, the Federal Reserve Bank of Kansas City, or the Federal Home Loan Bank of Topeka, except during designated "peak periods" when required coverage is 50%. All deposits were legally secured at June 30, 2018.

At June 30, 2018, the District's carrying amount of deposits was \$3,581,850 and the bank balance was \$3,597,994. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, \$572,177 was covered by federal depository insurance and the remaining \$3,025,817 was collateralized with securities held by the pledging financial institutions' agents in the District's name.

Note 8 - Interfund Transactions:

Operating transfers in accordance with K.S.A. 72-7063 were as follows:

Transfer from:	Transfer to:									
	Supplemental General	At Risk (4 Year Old)	At Risk (K-12)	Bilingual Education	Capital Outlay	Food Service	Special Education	Career and Postsecondary Education	Contingency Reserve	Total
General Fund	\$ 0	\$ 21,542	\$ 227,821	\$ 30,000	\$ 264,298	\$ 0	\$ 659,641	\$ 362	\$ 129,967	\$ 1,333,631
Supplemental										
General Fund	0	0	87,946	0	0	34,213	110,000	60,000	0	292,159
Contingency										
Reserve Fund	129,967	0	0	0	0	0	0	0	0	129,967
	<u>\$ 129,967</u>	<u>\$ 21,542</u>	<u>\$ 315,767</u>	<u>\$ 30,000</u>	<u>\$ 264,298</u>	<u>\$ 34,213</u>	<u>\$ 769,641</u>	<u>\$ 60,362</u>	<u>\$ 129,967</u>	<u>\$ 1,755,757</u>

**UNIFIED SCHOOL DISTRICT NO. 206
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2018**

Note 9 - Contingencies:

Grant Programs

The District participates in various federal and state grant programs. These grant programs are often subject to additional audits by agents of the granting agency, the purpose of which is to ensure compliance with the specific conditions of the grant. Any liability for reimbursement which may arise as a result of these audits cannot be reasonably determined at this time, although it is believed the amount, if any, would not be material.

Risk Management

The District is exposed to various risks of loss related to torts; theft of, damage to and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The District carries commercial insurance for all risks of loss. Settled claims resulting from these risks have not materially exceeded commercial insurance coverage in any of the past three years.

Note 10 - Postemployment Benefits:

As provided by K.S.A. 12-5040, the District allows retirees to participate in the group health insurance plan. While each retiree pays the full amount of the applicable premium, conceptually, the local government is subsidizing the retirees because each participant is charged a level of premium regardless of age. However, the cost of this subsidy has not been quantified in the financial statement.

Under the Consolidated Omnibus Budget Reconciliation Act (COBRA), the government makes health care benefits available to eligible former employees and eligible dependents. Certain requirements are outlined by the federal government for this coverage. The premium is paid in full by the insured. There is no cost to the government under this program.

Note 11- Long-Term Debt:

Principal payments are due annually for general obligation bonds on September 1. Interest payments are due semi-annually on March 1 and September 1.

Terms for long-term liabilities for the District for the year ended June 30, 2018, were as follows:

<u>Issue</u>	<u>Interest Rate</u>	<u>Date of Issue</u>	<u>Amount of Issue</u>	<u>Date of Final Maturity</u>
General Obligation Bonds				
Series 2012	2.0 - 2.5	11/1/12	\$ 6,190,000	9/1/30
Series 2013	2.0	3/1/13	\$ 630,000	9/1/17

UNIFIED SCHOOL DISTRICT NO. 206
NOTES TO FINANCIAL STATEMENT
JUNE 30, 2018

Changes in long-term liabilities for the District for the year ended June 30, 2018, were as follows:

Issue	Balance Beginning of Year	Additions	Reductions/ Payments	Balance End of Year	Interest Paid
General Obligation Bonds					
Series 2012	\$5,665,000	\$ 0	\$ 315,000	\$5,350,000	\$ 116,005
Series 2013	165,000	0	165,000	0	1,650
	<u>\$5,830,000</u>	<u>\$ 0</u>	<u>\$ 480,000</u>	<u>\$5,350,000</u>	<u>\$ 117,655</u>

Current maturities of long-term debt and interest for the next five years and in five-year increments through maturity are as follows:

	Principal	Interest	Total Principal and Interest
2019	\$ 325,000	\$ 109,605	\$ 434,605
2020	345,000	102,905	447,905
2021	355,000	95,905	450,905
2022	370,000	88,655	458,655
2023	380,000	81,155	461,155
2024 - 2028	2,115,000	283,500	2,398,500
2029 - 2031	1,460,000	54,192	1,514,192
	<u>\$5,350,000</u>	<u>\$ 815,917</u>	<u>\$ 6,165,917</u>

**REGULATORY REQUIRED
SUPPLEMENTARY INFORMATION**

UNIFIED SCHOOL DISTRICT NO. 206
SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2018

	Certified Budget	Adjustment to Comply with Legal Max	Adjustment for Qualifying Budget Credits	Total Budget for Comparison	Expenditures Chargeable to Current Year	Variance - Over (Under)
General Fund	\$ 4,269,995	\$ (158,637)	\$ 100,867	\$ 4,212,225	\$ 4,212,225	\$ 0
Special Purpose Funds						
Supplemental General	1,440,000	0	587	1,440,587	1,440,587	0
At Risk (4 Year Old)	45,495	0	0	45,495	45,495	0
At Risk (K-12)	322,550	0	0	322,550	298,863	(23,687)
Bilingual Education	30,000	0	0	30,000	30,000	0
Capital Outlay	1,074,150	0	0	1,074,150	526,323	(547,827)
Driver Training	11,105	0	0	11,105	7,369	(3,736)
Food Service	300,519	0	0	300,519	284,384	(16,135)
Professional Development	15,000	0	0	15,000	13,900	(1,100)
Special Education	803,846	0	0	803,846	785,497	(18,349)
Career and Postsecondary Education	81,520	0	0	81,520	60,582	(20,938)
KPERs Contribution	418,247	0	0	418,247	405,062	(13,185)
Federal Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	136,249	XXXXXXXXXX
Gifts and Grants	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	14,957	XXXXXXXXXX
Contingency Reserve	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	129,967	XXXXXXXXXX
Textbook & Student Material						
Revolving	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	49,969	XXXXXXXXXX
District Activity Funds	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	39,638	XXXXXXXXXX
Debt Service						
Bond and Interest	431,006	0	0	431,006	431,005	(1)
	<u>\$ 9,243,433</u>	<u>\$ (158,637)</u>	<u>\$ 101,454</u>	<u>\$ 9,186,250</u>	<u>\$ 8,912,072</u>	<u>\$ (644,958)</u>

UNIFIED SCHOOL DISTRICT NO. 206
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2018
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

<u>General Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 125,823	\$ 98,971	\$ 0	\$ 98,971
State Sources	4,115,774	4,113,254	4,269,995	(156,741)
	<u>4,241,597</u>	<u>4,212,225</u>	<u>\$ 4,269,995</u>	<u>\$ (57,770)</u>
Expenditures				
Instruction	2,482,730	2,405,705	\$ 2,378,835	\$ 26,870
Student Support Services	817	841	800	41
Instructional Support Staff	19,277	22,121	18,615	3,506
School Administration	156	954	100	854
Central Services	907	2,757	800	1,957
Operations & Maintenance	240,773	252,094	251,680	414
Student Transportation Services	204,502	194,122	212,184	(18,062)
Transfers	1,292,435	1,333,631	1,406,981	(73,350)
Adjustment to Comply with Legal Max	0	0	(158,637)	158,637
Adjustment for Qualifying Budget Credits	0	0	100,867	(100,867)
	<u>4,241,597</u>	<u>4,212,225</u>	<u>\$ 4,212,225</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 0</u>		

UNIFIED SCHOOL DISTRICT NO. 206
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2018
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

<u>Supplemental General Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 859,076	\$ 944,900	\$ 900,844	\$ 44,056
County Sources	89,638	91,763	88,018	3,745
State Sources	337,559	273,957	266,994	6,963
Transfers	54,476	129,967	80,000	49,967
	<u>1,340,749</u>	<u>1,440,587</u>	<u>\$ 1,335,856</u>	<u>\$ 104,731</u>
Expenditures				
Instruction	42,001	28,491	\$ 129,450	\$ (100,959)
Student Support Services	25,113	27,035	26,470	565
Instruction Support Staff	79,489	102,882	84,985	17,897
General Administration	227,120	240,351	228,344	12,007
School Administration	356,072	375,732	371,455	4,277
Central Services	102,043	113,692	106,986	6,706
Operations & Maintenance	250,367	260,245	252,500	7,745
Transfers	258,544	292,159	239,810	52,349
Adjustment for Qualifying Budget Credits	0	0	587	(587)
	<u>1,340,749</u>	<u>1,440,587</u>	<u>\$ 1,440,587</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	104,144	104,144		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 104,144</u>	<u>\$ 104,144</u>		

UNIFIED SCHOOL DISTRICT NO. 206
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2018
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

<u>At Risk (4 Year Old) Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 10,070	\$ 14,050	\$ 10,000	\$ 4,050
Federal Sources	0	10,440	0	10,440
Transfers	25,404	21,542	35,000	(13,458)
	<u>35,474</u>	<u>46,032</u>	<u>\$ 45,000</u>	<u>\$ 1,032</u>
Expenditures				
Instruction	43,552	45,495	\$ 45,495	\$ 0
	<u>43,552</u>	<u>45,495</u>	<u>\$ 45,495</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	(8,078)	537		
Unencumbered Cash, Beginning	8,573	495		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 495</u>	<u>\$ 1,032</u>		

UNIFIED SCHOOL DISTRICT NO. 206
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2018
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

<u>At Risk (K-12) Fund</u>	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Cash Receipts				
Transfers	\$ 155,032	\$ 315,767	\$ 300,015	\$ 15,752
	<u>155,032</u>	<u>315,767</u>	<u>\$ 300,015</u>	<u>\$ 15,752</u>
Expenditures				
Instruction	98,451	298,863	\$ 322,550	\$ (23,687)
	<u>98,451</u>	<u>298,863</u>	<u>\$ 322,550</u>	<u>\$ (23,687)</u>
Receipts Over (Under) Expenditures	56,581	16,904		
Unencumbered Cash, Beginning	14,461	71,042		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 71,042</u>	<u>\$ 87,946</u>		

UNIFIED SCHOOL DISTRICT NO. 206
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2018
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

<u>Bilingual Education Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Transfers	\$ 25,000	\$ 30,000	\$ 30,000	\$ 0
	<u>25,000</u>	<u>30,000</u>	<u>\$ 30,000</u>	<u>\$ 0</u>
Expenditures				
Instruction	25,000	30,000	\$ 30,000	\$ 0
	<u>25,000</u>	<u>30,000</u>	<u>\$ 30,000</u>	<u>\$ 0</u>
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 0</u>		

UNIFIED SCHOOL DISTRICT NO. 206
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2018
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

<u>Capital Outlay Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 323,362	\$ 552,799	\$ 258,476	\$ 294,323
County Sources	27,194	28,559	27,339	1,220
State Sources	27,483	15,884	13,237	2,647
Transfers	56,588	264,298	321,146	(56,848)
	<u>434,627</u>	<u>861,540</u>	<u>\$ 620,198</u>	<u>\$ 241,342</u>
Expenditures				
Instruction	33,329	29,121	\$ 75,000	\$ (45,879)
General Administration	0	151	0	151
Operations & Maintenance	35,203	44,058	330,000	(285,942)
Student Transportation Services	150,932	0	150,000	(150,000)
Land Improvement	929	15,212	0	15,212
Architectural & Engineering Service	0	0	7,500	(7,500)
Building Improvements	5,041	271,131	350,000	(78,869)
Other	70,833	0	0	0
Debt Service	164,900	166,650	161,650	5,000
	<u>461,167</u>	<u>526,323</u>	<u>\$ 1,074,150</u>	<u>\$ (547,827)</u>
Receipts Over (Under) Expenditures	(26,540)	335,217		
Unencumbered Cash, Beginning	1,519,234	1,492,694		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 1,492,694</u>	<u>\$ 1,827,911</u>		

UNIFIED SCHOOL DISTRICT NO. 206
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2018
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

<u>Driver Training Fund</u>	Prior Year	Current Year		Variance -
	Actual	Actual	Budget	Over (Under)
Cash Receipts				
Local Sources	\$ 3,005	\$ 0	\$ 3,250	\$ (3,250)
State Sources	2,304	1,664	2,800	(1,136)
	<u>5,309</u>	<u>1,664</u>	<u>\$ 6,050</u>	<u>\$ (4,386)</u>
Expenditures				
Instruction	<u>6,934</u>	<u>7,369</u>	<u>\$ 11,105</u>	<u>\$ (3,736)</u>
	<u>6,934</u>	<u>7,369</u>	<u>\$ 11,105</u>	<u>\$ (3,736)</u>
Receipts Over (Under) Expenditures	(1,625)	(5,705)		
Unencumbered Cash, Beginning	24,673	23,048		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 23,048</u>	<u>\$ 17,343</u>		

UNIFIED SCHOOL DISTRICT NO. 206
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2018
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

<u>Food Service Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 120,868	\$ 116,793	\$ 113,755	\$ 3,038
State Sources	2,740	2,735	2,291	444
Federal Sources	128,749	132,309	125,712	6,597
Transfers	27,502	34,213	50,000	(15,787)
	<u>279,859</u>	<u>286,050</u>	<u>\$ 291,758</u>	<u>\$ (5,708)</u>
Expenditures				
Food Service Operation	279,385	284,384	\$ 300,519	\$ (16,135)
	<u>279,385</u>	<u>284,384</u>	<u>\$ 300,519</u>	<u>\$ (16,135)</u>
Receipts Over (Under) Expenditures	474	1,666		
Unencumbered Cash, Beginning	92,654	93,128		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 93,128</u>	<u>\$ 94,794</u>		

UNIFIED SCHOOL DISTRICT NO. 206
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2018
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

<u>Professional Development Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 25	\$ 0	\$ 0	\$ 0
State Sources	0	2,333	2,060	273
	<u>25</u>	<u>2,333</u>	<u>\$ 2,060</u>	<u>\$ 273</u>
Expenditures				
Instructional Support Staff	9,988	13,900	\$ 15,000	\$ (1,100)
	<u>9,988</u>	<u>13,900</u>	<u>\$ 15,000</u>	<u>\$ (1,100)</u>
Receipts Over (Under) Expenditures	(9,963)	(11,567)		
Unencumbered Cash, Beginning	42,910	32,947		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 32,947</u>	<u>\$ 21,380</u>		

UNIFIED SCHOOL DISTRICT NO. 206
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2018
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

<u>Special Education Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year <u>Actual</u>	<u>Actual</u>	<u>Budget</u>	
Cash Receipts				
Federal Sources	\$ 0	\$ 3,473	\$ 0	\$ 3,473
Transfers	681,424	769,641	760,820	8,821
	<u>681,424</u>	<u>773,114</u>	<u>\$ 760,820</u>	<u>\$ 12,294</u>
Expenditures				
Instruction	648,508	712,783	\$ 725,371	\$ (12,588)
Student Transportation Services	71,551	72,714	78,475	(5,761)
	<u>720,059</u>	<u>785,497</u>	<u>\$ 803,846</u>	<u>\$ (18,349)</u>
Receipts Over (Under) Expenditures	(38,635)	(12,383)		
Unencumbered Cash, Beginning	435,688	397,053		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 397,053</u>	<u>\$ 384,670</u>		

UNIFIED SCHOOL DISTRICT NO. 206
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2018
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

<u>Career and Postsecondary</u> <u>Education Fund</u>	Prior Year Actual	Current Year		Variance - Over (Under)
		Actual	Budget	
Cash Receipts				
Local Sources	\$ 301	\$ 0	\$ 0	\$ 0
Transfers	60,000	60,362	49,810	10,552
	<u>60,301</u>	<u>60,362</u>	<u>\$ 49,810</u>	<u>\$ 10,552</u>
Expenditures				
Instruction	59,581	60,582	\$ 81,520	\$ (20,938)
	<u>59,581</u>	<u>60,582</u>	<u>\$ 81,520</u>	<u>\$ (20,938)</u>
Receipts Over (Under) Expenditures	720	(220)		
Unencumbered Cash, Beginning	60,000	60,720		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 60,720</u>	<u>\$ 60,500</u>		

UNIFIED SCHOOL DISTRICT NO. 206
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2018
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

<u>KPERS Contribution Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
State Sources	\$ 0	\$ 405,062	\$ 418,247	\$ (13,185)
Transfers	265,553	0	0	0
	<u>265,553</u>	<u>405,062</u>	<u>\$ 418,247</u>	<u>\$ (13,185)</u>
Expenditures				
Instruction	169,688	258,834	\$ 267,260	\$ (8,426)
Student Support Services	21,696	33,094	34,171	(1,077)
General Administration	11,419	17,418	17,985	(567)
School Administration	23,156	35,321	36,471	(1,150)
Central Services	3,266	4,982	5,144	(162)
Operations & Maintenance	16,464	25,114	25,931	(817)
Student Transportation Services	11,472	17,499	18,068	(569)
Food Service Operation	8,392	12,800	13,217	(417)
	<u>265,553</u>	<u>405,062</u>	<u>\$ 418,247</u>	<u>\$ (13,185)</u>
Receipts Over (Under) Expenditures	0	0		
Unencumbered Cash, Beginning	0	0		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 0</u>		

UNIFIED SCHOOL DISTRICT NO. 206
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES -
ACTUAL AND BUDGET
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2018
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

<u>Bond and Interest Fund</u>	<u>Current Year</u>			Variance - Over (Under)
	Prior Year Actual	Actual	Budget	
Cash Receipts				
Local Sources	\$ 331,950	\$ 339,834	\$ 335,237	\$ 4,597
County Sources	39,225	39,950	38,349	1,601
State Sources	27,526	25,860	21,550	4,310
	<u>398,701</u>	<u>405,644</u>	<u>\$ 395,136</u>	<u>\$ 10,508</u>
Expenditures				
Debt Service	427,205	431,005	\$ 431,006	\$ (1)
	<u>427,205</u>	<u>431,005</u>	<u>\$ 431,006</u>	<u>\$ (1)</u>
Receipts Over (Under) Expenditures	(28,504)	(25,361)		
Unencumbered Cash, Beginning	504,984	476,480		
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>		
Unencumbered Cash, Ending	<u>\$ 476,480</u>	<u>\$ 451,119</u>		

UNIFIED SCHOOL DISTRICT NO. 206
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2018
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

<u>Federal Funds</u>	Prior Year Actual	Current Year Actual
Cash Receipts		
Federal Sources	\$ 129,272	\$ 136,249
	<u>129,272</u>	<u>136,249</u>
Expenditures		
Instruction	129,272	136,249
	<u>129,272</u>	<u>136,249</u>
Receipts Over (Under) Expenditures	0	0
Unencumbered Cash, Beginning	0	0
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 0</u>	<u>\$ 0</u>

UNIFIED SCHOOL DISTRICT NO. 206
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2018
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

Gifts and Grants Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	\$ 40,796	\$ 13,994
Federal Sources	5,557	3,735
	<u>46,353</u>	<u>17,729</u>
Expenditures		
Instruction	47,632	14,957
	<u>47,632</u>	<u>14,957</u>
Receipts Over (Under) Expenditures	(1,279)	2,772
Unencumbered Cash, Beginning	10,990	9,711
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 9,711</u>	<u>\$ 12,483</u>

UNIFIED SCHOOL DISTRICT NO. 206
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2018
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

Contingency Reserve Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Transfers	\$ 254,476	\$ 129,967
	<u>254,476</u>	<u>129,967</u>
Expenditures		
Transfers	<u>54,476</u>	129,967
	<u>54,476</u>	<u>129,967</u>
Receipts Over (Under) Expenditures	200,000	0
Unencumbered Cash, Beginning	118,000	318,000
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 318,000</u>	<u>\$ 318,000</u>

UNIFIED SCHOOL DISTRICT NO. 206
SCHEDULE OF CASH RECEIPTS AND EXPENDITURES - ACTUAL
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2018
(With Comparative Actual Totals for the Prior Year Ended June 30, 2017)

Textbook & Student Material Revolving Fund

	Prior Year Actual	Current Year Actual
Cash Receipts		
Local Sources	\$ 29,315	\$ 29,952
	<u>29,315</u>	<u>29,952</u>
Expenditures		
Instruction	<u>14,854</u>	<u>49,969</u>
	<u>14,854</u>	<u>49,969</u>
Receipts Over (Under) Expenditures	14,461	(20,017)
Unencumbered Cash, Beginning	99,542	114,003
Prior Year Canceled Encumbrances	<u>0</u>	<u>0</u>
Unencumbered Cash, Ending	<u>\$ 114,003</u>	<u>\$ 93,986</u>

UNIFIED SCHOOL DISTRICT NO. 206
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2018

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Remington High School				
Class of 2018 Seniors	\$ 749	\$ 0	\$ 491	\$ 258
Class of 2019 Juniors	1,989	4,288	4,766	1,511
Class of 2020 Sophomores	233	6,902	4,508	2,627
Class of 2021 Freshmen	0	1,436	0	1,436
FCCLA	581	1,771	1,390	962
Stuco	2,757	2,325	1,279	3,803
Thespians	4,105	929	1,167	3,867
Yearbook	7,460	3,898	5,619	5,739
Target	65	0	0	65
YAACL	302	219	145	376
Skills USA	0	1,325	1,108	217
Drama	0	844	293	551
Band	6,773	1,411	636	7,548
Vocal	484	50,154	49,950	688
Singers	1,349	532	1,491	390
International Club	552	0	0	552
Science Club	265	0	0	265
National Forensic League	120	744	328	536
Scholars' Bowl	1,469	0	80	1,389
Gifted	34	0	0	34
Volunteer Club	46	0	0	46
Art	187	0	0	187
Bishop Learning Lab	246	0	0	246
Cheerleaders	3,967	7,345	8,021	3,291
Football	2,166	1,382	1,228	2,320
Girls Volleyball	1,511	1,791	1,619	1,683
Girls Basketball	0	955	955	0
Boys Basketball	499	0	0	499
Wrestling	3	2,045	1,563	485
Cross Country	30	337	360	7
Golf	115	400	250	265
Softball	253	360	480	133
Baseball	829	0	803	26
Track	19	389	386	22
	<u>39,158</u>	<u>91,782</u>	<u>88,916</u>	<u>42,024</u>

UNIFIED SCHOOL DISTRICT NO. 206
AGENCY FUNDS
SCHEDULE OF CASH RECEIPTS AND CASH DISBURSEMENTS
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2018

Fund	Beginning Cash Balance	Cash Receipts	Cash Disbursements	Ending Cash Balance
Remington High School (Continued)				
Sales Tax - RHS	336	3,546	3,882	0
Concessions	2,028	0	0	2,028
Student Special Events	690	35	35	690
Community Service Day	1,353	250	0	1,603
Piano Fund - Vocal/Instrument	150	0	0	150
Vocational Photography	2,475	4,064	4,678	1,861
Greenhouse	316	0	0	316
Project Management & Resource	38	0	0	38
Vocational Printing	2,819	10,903	9,785	3,937
Class of 2010 Seniors	16	0	0	16
Class of 2012 Seniors	822	0	0	822
Class of 2014 Seniors	836	0	0	836
Class of 2015 Seniors	359	0	0	359
Class of 2016 Seniors	718	0	0	718
Class of 2017 Seniors	478	0	0	478
	<u>52,592</u>	<u>110,580</u>	<u>107,296</u>	<u>55,876</u>
Remington Middle School				
Stuco	3,508	5,348	5,580	3,276
Ayres-Art	44	0	0	44
Band	1,828	3	0	1,831
Vocal	34	0	22	12
Football	13	275	213	75
Girls Volleyball	511	685	643	553
Girls Basketball	104	257	267	94
RMS Basketball	53	0	0	53
Track RMS	332	598	519	411
Sales Tax-RMS	16	1351	1352	15
RMS Classes & Groups	4,657	5278	4494	5,441
Vending-Paper	133	83	68	148
Vending-Pop	1,252	1232	1199	1,285
A/R	539	124	216	447
	<u>13,024</u>	<u>15,234</u>	<u>14,573</u>	<u>13,685</u>
Remington Elementary - Potwin				
Student Activities	<u>8,198</u>	<u>9,726</u>	<u>7,549</u>	<u>10,375</u>
	<u>8,198</u>	<u>9,726</u>	<u>7,549</u>	<u>10,375</u>
Total Agency Funds	<u>\$ 73,814</u>	<u>\$ 135,540</u>	<u>\$ 129,418</u>	<u>\$ 79,936</u>

**UNIFIED SCHOOL DISTRICT NO. 206
DISTRICT ACTIVITY FUNDS
SCHEDULE OF CASH RECEIPTS, EXPENDITURES,
AND UNENCUMBERED CASH
REGULATORY BASIS
FOR THE YEAR ENDED JUNE 30, 2018**

<u>Fund</u>	<u>Beginning Unencumbered Cash Balance</u>	<u>Prior Year Canceled Encumbrances</u>	<u>Cash Receipts</u>	<u>Expenditures</u>	<u>Ending Unencumbered Cash Balance</u>	<u>Add Encumbrances and Accounts Payable</u>	<u>Ending Cash Balance</u>
Gate Receipts							
Athletics							
Remington High School	\$ 7,459	\$ 0	\$ 17,961	\$ 21,977	\$ 3,443	\$ 0	\$ 3,443
Remington Middle School	6,629	0	15,025	17,661	3,993	0	3,993
Total District Activity Funds	<u>\$ 14,088</u>	<u>\$ 0</u>	<u>\$ 32,986</u>	<u>\$ 39,638</u>	<u>\$ 7,436</u>	<u>\$ 0</u>	<u>\$ 7,436</u>

FEDERAL AWARD INFORMATION

UNIFIED SCHOOL DISTRICT NO. 206
SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS
FOR THE YEAR ENDED JUNE 30, 2018

Grant Title	Federal CFDA No.	Program Amount	Unencumbered Cash 7-1-17	Receipts	Expenditures	Unencumbered Cash 6-30-18
Department of Education Rural Education	84.358	\$ 50,481	\$ 0	\$ 50,481	\$ 50,481	\$ 0
<u>(Passes Through Kansas Department of Education)</u>						
Department of Agriculture School Breakfast Program	10.553	25,157				
National School Lunch Program	10.555	107,152				
		<u>132,309</u>	<u>0</u>	<u>132,309</u>	<u>132,309</u>	<u>0</u>
Department of Education Title I Grants to Local Educational Agencies	84.010	65,803	0	65,803	65,803	0
Special Education Grants to States	84.027	3,473	0	3,473	3,473	0
Improving Teacher Quality State Grants	84.367	17,949	0	17,949	17,949	0
Student Support and Academic Enrichment Program	84.424	2,016	0	2,016	2,016	0
		<u>89,241</u>	<u>0</u>	<u>89,241</u>	<u>89,241</u>	<u>0</u>
Department of Health and Human Services Temporary Assistance for Needy Families	93.558	10,440	0	10,440	10,440	0
<u>(Passes Through South Central Kansas Education Service Center)</u>						
Department of Education Career and Technical Education-Basic Grants to States	84.048	3,735	0	3,735	3,735	0
Total Federal Awards		<u>\$ 286,206</u>	<u>\$ 0</u>	<u>\$ 286,206</u>	<u>\$ 286,206</u>	<u>\$ 0</u>